

C 1.61:977

THE
INTERAGENCY
AUDITOR
TRAINING
CENTER
BULLETIN

FOR FISCAL YEAR 1977



U.S. DEPARTMENT OF COMMERCE
Interagency Auditor Training Center
Washington, D.C.

THE
INTERAGENCY AUDITOR
TRAINING CENTER
BULLETIN
For Fiscal Year 1977



EDITOR
ELWOOD A. PLATT

Interagency Auditor Training Center
Washington, D.C.



Digitized by the Internet Archive
in 2012 with funding from
LYRASIS Members and Sloan Foundation

<http://archive.org/details/interagencyaudit00inte>

INTERAGENCY AUDITOR TRAINING CENTER

TABLE OF CONTENTS

BACKGROUND

	<i>Page</i>
A. Establishing the Center -----	5
B. Approval and Authority -----	5
C. Mission -----	6
D. Organization -----	6
E. Funding -----	7
F. Training Facilities -----	7
G. State and Local Government Auditors' Participation-----	7
H. Fiscal Year 1976 Activities -----	8
I. Fiscal Year 1977 Activities -----	10

GENERAL COURSE INFORMATION

A. Who May Attend -----	13
B. List of Courses Offered -----	13
C. Nominations -----	13
D. Tuition Costs -----	14
E. Prerequisites -----	14
F. Location and Time -----	15
G. Inquiries and Additional Information -----	15
H. Mailing List -----	15
I. Hotel Accommodations -----	15

APPENDIXES

I. TRAINING COURSES OFFERED IN FISCAL YEAR 1977 -----	17
II. BRIEF DESCRIPTION OF TRAINING CLASSES OFFERED IN FISCAL YEAR 1977 -----	21
III. STATE, POSSESSION, TERRITORY, COMMON- WEALTH AND FOREIGN COUNTRY EN- ROLLMENTS -----	33
IV. FEDERAL AGENCY NON-SPONSORS ENROLL- ING STUDENTS -----	35
V. GUEST SPEAKERS AND INSTRUCTORS FISCAL YEAR 1976 -----	39
VI. PRINCIPAL OFFICIALS -----	41
VII. SPONSORING AGENCIES AND REPRESEN- TATIVES -----	42



INTERAGENCY AUDITOR TRAINING CENTER CREED

The students who come to the Center for training or those who write or telephone us are the important people in our work.

They are not dependent on us—we are dependent on them.

They are not an interruption of our work—they are the purpose of it. We are not doing them a favor by serving their training needs—rather they are doing us a favor by giving us the opportunity to do so.

Students who come to us are not outsiders to the Center—they are part of it, for we exist solely to serve their training needs.

Students are not cold statistics—they are flesh and blood human beings with feelings and emotions like our own. We would like to treat them as we would like to be treated.

The Department of Commerce, the Interagency Auditor Training Center, and I welcome their participation and sincerely hope that their association with the Center will always be pleasant, stimulating, and will enhance their personal and professional development. To this purpose, I am dedicated.

Howard G. Platt
Howard G. Platt

Director

INTERAGENCY AUDITOR TRAINING CENTER

Background

A. ESTABLISHING THE CENTER

One of the major problems that confronts a federal audit organization is the training and professional development of its audit staff.

Although some types of auditor training are available at various outside institutions, organizations and groups, it is entirely too fragmented to permit proper planning, and generally has not been fully responsive to the needs of the Federal auditor.

Larger audit organizations, such as the General Accounting Office, the U.S. Army Audit Agency, and the Defense Contract Audit Agency are currently providing their audit staffs with formalized in-house training. However, the smaller audit organizations are unable to provide their staffs with similar training internally because of the resources required to conduct a formalized training program.

Accordingly, on December 5, 1967, under the leadership of the Department of Commerce, representatives of several of the smaller audit agencies met to discuss ways and means to solve their individual training problems. As a result of this meeting, it was unanimously agreed that the training needs of smaller organizations could best be met by a cooperative pooling of resources, in terms of funds for administering the program and in providing instructors to teach.

Therefore, it was proposed by representatives of eight Federal agencies that they join forces and develop and institute a joint training program to accommodate the training needs of all participating organizations. A prospectus was prepared for submission to the U.S. Civil Service Commission for approval since this agency is empowered to promote and coordinate interagency training among Federal agencies.

B. APPROVAL AND AUTHORITY

On May 13, 1968, the objectives of the Center were approved by the U.S. Civil Service Commission pursuant to the Government Employees Training Act of 1958 and Executive Order 11, 348,

dated April 20, 1967. Both of these directives encourage the establishment of interagency training as one of the most effective means of providing developmental opportunities to federal employees. The Commission requested that the training be made available to Government agencies and departments other than the sponsors. Accordingly, the Center actively solicits and encourages participation from all Federal Agencies. The Commission also requested that the training be given in strategic locations in addition to the Washington, D.C. area.

Also, on November 18, 1968, in a speech to the "Management Techniques for Auditors" class, the Honorable Frank H. Weitzel, then Assistant Comptroller General of the United States, said that he, the Comptroller General, and the entire U.S. General Accounting Office wholeheartedly endorse the objectives of the Center.

C. MISSION

The Interagency Auditor Training Center is the only Federal facility with the mission of conducting interagency training orientated to the specific needs of the Government auditor. The objective of the Center is to make available to all Government auditors a comprehensive training program in which they might participate without regard to size or audit training facilities of their own offices. This training program may be used by:

1. Audit offices which do not have a training program or in-house training facilities.
2. Audit offices which do have in-house training facilities.

Courses offered by the Center can give the first group a comprehensive training program and the courses can supplement and add variety to the audit training programs of the second group. The courses can bring about an exchange and cross-fertilization of ideas for both groups. The training program of the Center is a means to assist all audit offices to satisfy their training needs and discharge their responsibilities in consonance with the Government Training Act.

D. ORGANIZATION

The Center is organizationally located in the Office of the Assistant Secretary for Administration, Department of Commerce. It is managed by a Director who reports administratively to the Deputy Assistant Secretary for Administration and the Assistant Secretary for Administration.

Representatives of the sponsors act as a Board of Directors and meet with the Director to discuss broad policies and major problems as the need arises. The Director is Chairman.

The Director, representatives of the sponsoring offices, and other qualified personnel serve as instructors.

E. FUNDING

The Center is basically supported and sponsored by agencies who annually contract to contribute funds in payment for anticipated enrollments. Such commitment of the sponsors covers the minimum operating expenses of the Center. Additional funds from non-sponsors permit improvement and expansion of the Center's capabilities.

F. TRAINING FACILITIES

In January 1971, the Center moved to new and larger quarters in the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland 20014, a suburb of Washington, D.C. For mailing purposes, however, we continue to use Washington, D.C. in our address.

The Center has a fully equipped classroom, a student lounge and administrative offices on the sixth floor. The classroom (43' x 22') has five windows with a view of the National Naval Medical Center and the National Institutes of Health. The location provides an atmosphere conducive to study and away from the turmoil of the downtown Washington area.

For local residents, a three level Montgomery County parking lot is located next to the building with parking meters where one can park for three hours for twenty-five cents up to a maximum of twelve hours for one dollar.

For out-of-town students, limousine service is available from National, Baltimore-Washington International or Dulles Airports directly to the following hotels, all of which are located in Bethesda, Maryland and are within walking distance of the Center:

Bethesdan Motor Hotel
Holiday Inn
Ramada Inn
United Inn of America

G. STATE AND LOCAL GOVERNMENT AUDITORS' PARTICIPATION

1. Intergovernmental Cooperation Act of 1968

The Intergovernmental Cooperation Act of 1968 (Public Law 90-577), approved October 16, 1968, enabled the Center to extend its training opportunities to state and local government auditors.

Section 301 of this Act conferred blanket authority upon all federal departments by authorizing "all departments and agencies of the executive branch of the Federal Government which do not have such authority to provide reimbursable specialized or technical services to state and local governments." "Specialized or technical services" was defined in Section 108 to include training activities.

OMB Circular No. A 97, issued on August 29, 1969, promulgated the rules and regulations for providing the specialized or technical services to state or local units of government pursuant to the Act. In accordance therewith, the Center is authorized to offer its training courses to state and local governments.

In fiscal year 1976 the Center had 588 state enrollments with forty-nine states participating, as indicated in Appendix III.

Courses designed exclusively for State and local auditors will be offered in fiscal year 1977 as indicated in Appendix I.

2. Intergovernmental Personnel Act of 1970

The Intergovernmental Personnel Act of 1970 (Public Law 91-648), approved January 5, 1971, is designed to reinforce the federal system by strengthening the personnel resources of State and local governments and improve intergovernmental cooperation in the administration of grant-in-aid programs.

These objectives will be accomplished under various provisions of the Act:

1. To provide grants for improvement of State and local personnel administration
2. To authorize Federal assistance in training State and local employees
3. To provide grants to State and local governments for training of their employees

The Center does provide audit training opportunities to State and local governments under certain provisions of the Act. Those interested in having the Center assist them in strengthening their audit personnel resources should contact the Center Director to explore this possibility.

H. FISCAL YEAR 1976 ACTIVITIES

1. Courses and Enrollments

The Interagency Auditor Training Center has been in existence for eight years, becoming operative on August 12, 1968. It is interesting to note the growth and progress of the Center as

evidenced by the increased number of courses offered and increased enrollments, as follows:

Fiscal Year	Number of Courses Offered	% Increase Over 1969	% Increase In Enrollments Over 1969
1969	18	—	—
1970	28	55%	65%
1971	36	100%	127%
1972	48	167%	195%
1973	50	178%	219%
1974	62	244%	303%
1975	80	344%	422%
1976	89	394%	441%

In addition to the sponsoring agencies, the Center had participants from 144 other federal agencies and/or organizational units (as indicated in Appendix IV) during fiscal year 1976.

2. Other Significant Accomplishments:

During FY 1976, the Center expanded the scope and depth of its operations. Significant accomplishments and actions taken include:

- a. Addition of the following new courses to the curriculum:
 1. Executive Development of Auditors III (3 days)
 2. Flow Charting for Auditors (3 days)
 3. Operational Auditing—A Progressive Training Course (2 weeks)
 4. U.S. Marine Corps Advanced Auditor Training Course (2½ days)
- b. Conducted specifically requested special courses:
 1. Operational Auditing, Office of the U.S. Comptroller for the Virgin Islands
 2. Developing & Presenting Audit Findings, U.S. Navy
 3. Operational Auditing (2 weeks), Department of Labor
 4. Successful Audit Reporting Writing, U.S. Navy
 5. Auditing the Budget Process, U.S. Dept. of Agriculture
 6. Written Communication for Auditors, Dept. of Labor; Dept. of HEW; Office of the U.S. Comptroller for the Virgin Islands; Central Intelligence Agency
 7. Report Writing Program, tailored for Department of Labor
 8. Program Evaluation, Office of the U.S. Controller for Puerto Rico
- c. Continued expansion to California at the request of the San Francisco AGA Chapter. During fiscal year 1976, thirteen courses were conducted in California.

d. Conducted courses in the following cities:

Ann Arbor, Michigan	Jacksonville, Florida
Arlington, Virginia	Kansas City, Missouri
Atlanta, Georgia	Los Angeles, California
Boston, Massachusetts	New York, New York
Camp Lejeune, North Carolina	San Diego, California
Chicago, Illinois	San Francisco, California
Dallas, Texas	San Juan, Puerto Rico
Denver, Colorado	San Mateo, California
Groton, Connecticut	Seattle, Washington
	St. Thomas, Virgin Islands

e. The Center's Management by Objectives Program was successful in that fiscal year 1975 achievement levels for courses conducted, students enrolled and revenues earned were effectively surpassed.

I. FISCAL YEAR 1977 ACTIVITIES

1. Scheduled Courses

During fiscal year 1976, the Center conducted 89 courses. This represents an increase of 394% over the courses offered during fiscal year 1969, its first year of operation. The training courses scheduled for fiscal year 1977 are listed in Appendix I. During the year additional courses may be added as needed.

2. Tailor-Made Courses

In addition to our regularly scheduled continuing courses, the Center has developed special courses to fit the specific audit training needs of federal, state and local audit agencies. The following tailor-made courses are scheduled for fiscal year 1977:

(a) U.S. Marine Corps Advanced Auditor Training Course

The Interagency Auditor Training Center in cooperation with representatives of the U.S. Marine Corps Field Audit Service has developed a 2½ day advanced training session for Marine Corps auditors who have recently incorporated the GAO Standards into their new Audit Manual.

(b) LEAA Basic Training Program for State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA programs. This training program is designed to increase the auditors' proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.

(c) LEAA Advanced Training Program for State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.

(d) Seminar for Head State Auditors

The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2 day seminar for heads of State Audit Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:

- Audit Objectives relative to Federal, State and Local audit partnerships
- Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
- The evaluation of suggestions and recommendations of existing auditor training courses which are geared to assist the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States.



Instructor in Action: James C. Bostain, Scientific Linguist, Department of State, emphasizes a point in a recent state auditor training course.



Elliott L. Richardson being sworn in as Secretary of Commerce by Chief Justice Warren Burger on February 2, 1976.



Secretary Richardson is shown addressing a large assembly of Commerce employees.

INTERAGENCY AUDITOR TRAINING CENTER

General Course Information

A. WHO MAY ATTEND

The Center's programs are open to all federal, state and local government auditors. Students from foreign countries are also welcome to participate.

B. LIST OF COURSES OFFERED

A chronological list of courses offered during the fiscal year is distributed as the programming is finalized. If the course offering dates are revised during the fiscal year, a new schedule is distributed.

Brochures on each course containing more detailed information are distributed at least 30 days before each course offering. These details include broad course outlines, prerequisites when applicable, nominating information and special instructions when required.

C. NOMINATIONS

Nominations are made as follows:

1. *Federal Agencies*

Nomination-Registration for Training, Optional Form 37, should be submitted for each nominee to:

Registrar
Interagency Auditor Training Center
8120 Woodmont Avenue
Woodmont Building—Room 607
Bethesda, Maryland 20014

2. *State, Local and Foreign Governments*

A letter from an authorized official should be submitted to the above containing the following information:

- a. Course title and dates
- b. Nominee's name, title, and salary level
- c. Office address to which bill should be forwarded
- d. Nominee's office telephone number

Nominations should be made as early as possible in advance of

the course dates to insure confirmation. The nomination deadline is generally the Friday preceding the beginning of each class.

Confirmation of accepted nominations is made immediately and the appropriate agency official is so notified.

D. TUITION COSTS

The Interagency Auditor Training Center is operated as an independent reimbursable cost center under a Working Capital arrangement. All costs of the Center relevant to developing and conducting training programs on a national level must be recovered through tuition charges. The tuition for each course covers all of such costs plus an equitable share of Center administrative costs.

The Center is currently scheduling 2-day, 2½-day, 3-day, 4-day, 5-day and 10-day courses. Effective October 1, 1976, tuition costs for each enrollee are as follows:

<i>Length of Course</i>	<i>Courses held in Wash., D.C.</i>	<i>Courses held Elsewhere*</i>
2-day courses	\$105	\$115
2½-day courses	130	140
3-day courses	155	165
4-day courses	205	215
5-day courses	255	265
10-day course	375	385

* For out-of-town and special courses, a surcharge of \$10 per student has been added to partially recover incremental travel, per diem and other associated costs.

Inquiries are also invited from interested audit organizations desiring any of our courses to be conducted at a location of their choice. Mutually satisfactory arrangements will be contingent upon the course selected, instructor availability, timing and a sufficient number of students to warrant such special scheduling. In these instances, consideration will be given to a special group tuition rate as may be justified in the specific circumstances. Of course, use of this option will effect savings in travel, per diem and other associated costs for the students who attend.

E. PREREQUISITES

A suggested grade level is given for each course which should be used as a general guideline to insure maximum benefit from the instruction.

Other than this general criteria, a prerequisite is recommended only for the following courses:

<i>Course</i>	<i>Recommended Prerequisite</i>
Auditing Systems Supported by ADP Equipment-II	Auditing Systems Supported by ADP Equipment-I or equivalent instruction
Auditing Security in an ADP Environment (ADP-III)	Auditing Systems Supported by ADP Equipment I and II or equivalent knowledge
Auditing the Management of ADP Centers (ADP-IV)	Same as for ADP-III

F. LOCATION AND TIME

All courses will be given in the Center classroom located on the sixth floor of the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland unless otherwise stipulated on the brochure. For out-of-town courses, enrollees will be advised by phone or letter of the specific location. Generally such courses will be held in a downtown location or a federal facility.

Normal class hours are from 9:00 A.M. to 4:00 P.M. allowing one hour for lunch. Classes begin at 9:00 A.M. on the first day of the class.

G. INQUIRIES AND ADDITIONAL INFORMATION

Written or telephone inquiries regarding the activities of the Center are welcome. Further information may be obtained by telephoning (301) 492-6351 or by addressing your correspondence to the Director at the Center.

H. MAILING LIST

Individuals and/or offices desiring to be placed on our mailing list for all future brochures and/or literature should so advise the Center. Removal from the mailing list will be made upon written request and by forwarding a complete coded address label of the latest correspondence received from the Center.

I. HOTEL ACCOMMODATIONS

The Center will make hotel reservations for enrollees at any of the following motels at the special indicated reduced rate, when requested by the student:

	<i>Telephone No.</i>	<i>Single</i>	<i>Double</i>
(Rates current as of July, 1976)			
Bethesdan Motor Hotel 7740 Wisconsin Ave. Bethesda, Md. 20014	656-2100	\$19-\$22	\$24-\$27

United Inn of America 8130 Wisconsin Ave. Bethesda, Md. 20014	656-9300	\$25.00	\$28.00
Holiday Inn 8120 Wisconsin Ave. Bethesda, Md. 20014	652-2000	\$29.00	\$38.00
Ramada Inn 8400 Wisconsin Ave. Bethesda, Md. 20014	654-1000	\$29.00	\$37.00

The United Inn of America and the Holiday Inn are located directly across the street from the Center, and the United Inn serves a free continental breakfast. The Bethesda Motor Hotel is located four blocks away. The Ramada Inn is one block away.

The Registrar should be informed that a hotel reservation is desired when registering by either Optional Form 37, letter or phone specifying at which of the foregoing hotels reservations are desired. Early advice is requested to insure reservation as requested. Sponsors' representatives should also ascertain such information for their registrants.



Mary C. Bromage, Professor of Written Communications, Graduate School of Business Administration, University of Michigan is shown conducting her popular "Written Communication for Auditors" course at the Center.

**U.S. DEPARTMENT OF COMMERCE
INTERAGENCY AUDITOR
TRAINING CENTER**

**Training Courses Offered
in Fiscal Year 1977***

	<i>Course and Content</i>	<i>Page</i>
A. INTRODUCTORY AUDIT TRAINING		
1. Effective Governmental Auditing I -----	21	
2. Effective Governmental Auditing II -----	21	
B. TECHNICAL AND REFRESHER TRAINING		
1. Successful Audit Report Writing -----	21	
2. Developing and Presenting Audit Findings -----	22	
3. Operational Auditing—3 days -----	22	
4. Operational Auditing—2 weeks -----	22	
5. Semi-Senior Training -----	22	
6. Written Communications for Auditors -----	23	
7. Auditing the Budget Process -----	23	
8. Seminar on GAO Audit Standards -----	23	
9. Program Evaluation -----	23	
10. Interviewing Techniques for Auditors (In Process of Development) -----	23	
11. Contract Auditing (In Process of Development) -----	23	
12. Auditing in Regulatory Agencies (In Process of Development) -----	24	
13. Grant Auditing (In Process of Development) -----	24	
14. Survey Techniques for Auditors (In Process of Development) -----	24	
C. ADVANCED AUDIT TECHNIQUES		
1. Auditing Systems Supported by ADP Equipment I -----	24	
2. Auditing Systems Supported by ADP Equipment II -----	24	
3. Auditing Security in an ADP Environment (ADP III) -----	25	
4. Auditing the Management of Automatic Data Processing Centers (ADP IV) -----	25	
5. Practical Statistical Sampling for Auditors -----	26	
6. Flow Charting for Auditors -----	26	
D. SUPERVISORY AND EXECUTIVE TRAINING		
1. Seminar for Audit Managers -----	26	
2. Executive Development of Auditors I -----	26	
3. Executive Development of Auditors II -----	27	
4. Executive Development of Auditors III -----	27	

APPENDIX I continued

	<i>Course and Content</i>	<i>Page</i>
5.	Audit Manager Seminar on GAO Requirements -----	27
6.	Planning, Managing and Reporting for Audit Managers and Supervisors -----	28
7.	Audit Management by Objectives -----	28
8.	Expanding and Managing the Audit Function -----	29
E.	STATE AND LOCAL AUDITOR TRAINING	
1.	Cost Principles Applicable to Grants and Contracts with State and Local Governments under FMC 74-4 -----	29
2.	Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments under FMC 74-7 -----	29
F.	TAILOR-MADE COURSES	
1.	U.S. Marine Corps Advanced Auditor Training Course -----	30
2.	LEAA Basic Training Program for State Auditors -----	30
3.	LEAA Advanced Training Program for State Auditors -----	30
4.	Seminar for Head State Auditors -----	30

* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.



The Center Trophy, adopted by the Center as its own "Oscar" which will be used for all awards in recognition of service to the Center.



Hon. Robert E. Hampton



UNITED STATES CIVIL SERVICE COMMISSION
WASHINGTON, D.C. 20415

IN REPLY PLEASE REFER TO

YOUR REFERENCE

JUL 21 1976

Mr. Elwood A. Platt
Director, Interagency Auditor
Training Center
U.S. Department of Commerce
8120 Woodmont Avenue
Washington, D.C. 20014

Dear Mr. Platt:

The Interagency Auditor Training Center of the U.S. Department of Commerce has been designated by the U.S. Civil Service Commission as the principal provider of interagency technical training to the Federal Government's auditor community.

The Center plays a vital role in assuring that Government auditors have available to them the training needed to maintain and enhance their professional competence.

The U.S. Civil Service Commission supports the fine work done by the Center and wishes you continued success in your endeavors to carry out this significant training mission.

Sincerely yours,
Robert E. Hampton
Robert E. Hampton
Chairman

CENTER AWARDS



George J. Wolff, Chief, Coordination and Compliance Branch, Division of Financial Management Standards and Procedures, Department of Health, Education and Welfare, co-winner of the "Instructor of the Year" Award for Fiscal Year 1976.



Joseph J. Handzo, Assistant Director, Office of Cost Determination, Department of Labor, co-winner of the "Instructor of the Year" Award for Fiscal Year 1976.



James H. Hammond, Audit Consultant and Former Deputy Director, Procurement and Systems Acquisition Division, U.S. General Accounting Office, recipient of the "Award of Merit" in recognition of his outstanding efforts in assisting the Center to train governmental auditors during Fiscal Year 1976.

INTERAGENCY AUDITOR TRAINING CENTER

Brief Description of Training Courses Offered in FY 1977

	<i>Course and Content</i>	<i>Suggested Grade Level</i>
A. INTRODUCTORY AUDIT TRAINING		
1. Effective Governmental Auditing I (5 days)		GS-5/9
Overview of Auditing in Government		
Role of GAO and the Auditor		
GAO Standards for Auditing		
United States Code		
Types of Audits—Management Audits		
Audit Cycle		
Audit Pre-Planning and Survey Techniques		
Program Development		
Internal Controls and Audit Trails		
Interview Techniques		
Recognition, Discovery and Development of Findings		
Essentials of Good Workpapers		
Reporting Systems and Practices		
Standards of Good Audit Writing		
Communicating with Management		
Case Problems and Exercises		
2. Effective Governmental Auditing II (5 days)		GS-5/9
Case Study Presentation		
Preliminary Planning and Survey		
Development of the Audit Plan		
Execution of the Audit Plan and Management of the Audit		
Development and Reporting of Findings		
Introduction to Operational/Program Results		
Auditing—Case Studies		
Auditor's Responsibility for Recognition, Handling and Discovery of Fraud		
Communicating with Management		
B. TECHNICAL AND REFRESHER TRAINING		
1. Successful Audit Report Writing (2 days)		GS-9/15
How To Attack the Problem		
Learning About Your Readers		
Organizing the Material		
Writing the First Draft		
Revising the Draft		

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
The Functional Use of Punctuation Simplicity in Writing	
2. Developing and Presenting Audit Findings (2 days) Side Captions Opening Statements Development Section—Criteria, Cause, Effect Management Comments Repeat Findings Main and Minor Findings Case Problems and Exercises	GS-9/12
3. Operational Auditing (3 days) Auditors Role in an Operational Auditing Environment-Discussion Case Study Presentation Preliminary Planning and Survey Developing an Audit Plan for Meaningful Results Execution of the Audit Plan and Management of the Audit Development and Reporting of Management Audit Findings Communicating with Management Interview and Conference Techniques Case Exercises	GS-9/15
4. Operational Auditing—A Progressive Development Training Course (10 days) This course consists of (1) introductory and interspersed oral sessions on the general nature of operational audits and the policies, standards, and methods to be observed in auditing and reporting; and (2) an extended case exercise in which the participant is taken from the beginning of the examination to the end report on a typical operational audit assignment. This training course is based on the operational auditing experience and the reporting policies, standards and techniques evolved by the U.S. General Accounting Office. The Comptroller General has granted permission for the use of relevant GAO staff manuals of policies, standards and techniques in this course.	GS-9/15
5. Semi-Senior Training (5 days) Comprehensive Case Study covering all aspects of the execution of an audit in which the class is divided into teams of four students with each team actually performing a management audit of a regional or field office.	GS-9/13

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
6. Written Communication for Auditors (4 days) An intensive program devised to upgrade the auditor's competence in the all-important area of written communication. A confidential analysis of each enrollee's written communication is included in the seminar. Conducted by Mary C. Bromage, Professor of Written Communication, University of Michigan.	GS-9/15
7. Auditing the Budget Process (3 days) Budget cycle (Formulation-Presentation-Execution) OMB Guidance (Circular A-11) Budget Concepts and Terminology Pertinent Issues and Analyses Required President's Budget and Congressional Action Budget Execution (Managing according to plan, reporting results, reprogramming to meet changing priorities) Audit Approach—Areas of Emphasis	GS-9/15
8. Seminar on GAO Audit Standards (2 days) Background Development and need for GAO Standards Expansion of scope Use of preliminary survey techniques Evaluation of administrative controls Structure of audit findings The General Standards Introduction and Discussion Case Studies Examination and Evaluation Standards Introduction and Discussion Case Studies Reporting Standards Introduction and Discussion Case Studies	GS-9/15
9. Program Evaluation (2 days) Audit Managers Role—resource manager Planning Program Results Audits Planning and Execution of Preliminary Surveys Evaluating Survey Results Executing Reviews Reporting—Early Development of Audit Report	GS-9/15
10. Interviewing Techniques for Auditors (In Process of Development)	GS-9/15
11. Contract Auditing (In Process of Development)	GS-9/15

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
12. Auditing in Regulatory Agencies (In Process of Development)	GS-9/15
13. Grant Auditing (In Process of Development)	GS-9/15
14. Survey Techniques for Auditors (In Process of Development)	GS-9/15
C. ADVANCED AUDIT TECHNIQUES	
1. Auditing Systems Supported by ADP Equipment-I (5 days)	GS-9/15
Technical Concepts	
Computer Terminology	
Numbering Systems	
History of Computing Devices	
Storage Considerations	
Input/Output Devices	
Programming Techniques and Systems	
Flow Charting of Systems and Programs	
Computer Languages (COBOL-FORTRAN)	
Operating Systems	
Management Applications	
Planning and Cost of Computer Systems	
Software Maintenance	
Hardware Maintenance	
Evaluation of Savings and Benefits	
Audit Techniques	
Internal Controls and Audit Trails	
Audit Approach	
Performing an Effective Audit	
Hands-on Remote Computing	
Case Problems and Exercises	
2. Auditing Systems Supported by ADP Equipment-II (5 days)	GS-9/15
Analysis of Controls	
Hardware Controls	
Input and Output Controls	
Operation Controls	
Programming Controls	
Organization Controls	
Data Center Controls	
Audit Techniques	
Impact of Computer on Audit	
Flow Charting	
Evaluation of Internal Controls	

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
Verification of Program Controls	
Systems Audit	
Information Retrieval and Data Analysis	
Hands-On Remote Computing	
Managing and Auditing Batch-Processing Systems	
Managing and Auditing Real-Time Systems	
Case Problems and Exercises	
3. Auditing Security in an ADP Environment (ADP III) (3 days)	GS-9/15
The Nature of the Problem	
Introduction	
Security Exposure	
Computer Errors	
Design of the Computer System	
Design Procedure	
Accuracy Control on Batch-Processing Systems	
Accuracy Control on Real-Time Systems	
Accuracy Control on Teleprocessing	
Programmed Locks and Alarms	
Alarm and Surveillance Procedures	
Security in Systems Programs	
Recovery Techniques	
Design of Physical Security	
Locks, Vaults, and Protected Areas	
Electronic Security Devices and Systems	
Fire and Acts of God	
Sabotage	
Design of Administrative Controls	
Responsibility for Security	
Vital-Records Program and System Recovery	
The Danger Within	
Control of Programmers	
Physiological Security	
Psychology of the System Breaker	
Role of Auditors	
Managing and Auditing Batch-Processing Computer Systems	
Managing and Auditing Real-Time Computer Systems	
4. Auditing the Management of Automatic Data Processing Centers (ADP IV) (3 days)	GS-9/15
General Managerial Functions	
Organization of the ADP Center	
The ADP Planning Functions	

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
Management Standards and Procedures	
Personnel Management	
Systems Development and Programming Functions	
Management and Control Functions	
Control Procedures for Handling Source Documents, Input Data, Processing and Computer Outputs	
Computer Scheduling	
Management and Control of ADP Equipment Utilization	
Management's Internal Audit Process	
Library Management	
Procedures for Determining Reimbursable Charges	
ADP Supply Management	
Management and Audit of Computer Systems	
5. Practical Statistical Sampling for Auditors (5 days)	GS-9/15
Interfacing Statistical Sampling with Audit Objectives	
Essential Differences Between Statistical Sampling and Judgmental Sampling	
Practical and Rapid Selection Methods	
Some Audit Sampling Techniques and Plans	
Subjective Audit Appraisal of Sample Results	
Statistical Evaluations and Subjective Decisions	
Variety of Illustrative Applications and Cases	
6. Flow Charting for Auditors (3 days)	GS-9/15
Introduction to Flow Charting	
Flow Charting Symbols, Definitions, Terminology, Conventions and Standards	
Systems and Program Flow Charting for Manual and Automated Systems	
Internal Control Flow Charting	
Use of Systems and Internal Control Flow Charting in Operational Audits	
Case Problems and Exercises to Gain Practical Knowledge in the Use of Flow Charting in Audit Work	
D. SUPERVISORY AND EXECUTIVE TRAINING	
1. Seminar for Audit Managers (2 days)	GS-12/16
Increasing Management Recognition	
Organization of the Audit Staff	
Managerial Techniques	
Overall Audit Planning and Control	
2. Executive Development of Auditors I (4 days)	GS-13/16
Communication Skills	

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
Improving Evaluation Capabilities Job Needs, Job Enrichment, Job Satisfaction Personnel Management Responsibilities of Supervisory Auditors	
3. Executive Development of Auditors II (3 days) Fundamental Concepts in Audit Staff Relations Mainsprings of Motivation Motivational and Maintenance Factors The Motivation Process Basic Human Relations Factors The Auditor's Role as a Leader The Auditor in the Organization Communication by Auditors Planning Ahead with Audit Group Behavior in Perspective	GS-13/16
4. Executive Development of Auditors III (3 days) Administrative Organizations and Human Behavior Formal and Informal Organizations Major "Schools" of Management Theory Mainsprings of Motivation Fundamental Concepts of Group Behavior The Auditor and the Organization Organization and Coordination Formulation of Executive Policy Program Planning Management Factors Financial Management Public Relations Program Evaluation The Auditor's Role as a Leader Climate for Work Management Styles Leadership and Decision Making Problem Solving by Auditors Management of Change Managing Time Assembly, Development and Utilization of Workforce Completed Staff Work Management Improvement	GS-13/16
5. Audit Manager Seminar on GAO Requirements (2 days) Internal Auditing in Federal Agencies Role of Internal Auditing Scope of Internal Audit Work Location in the Organization	GS-13/16

APPENDIX II

	<i>Suggested Grade Level</i>
<i>Course and Content</i>	
Relationship to Other Internal Audit Activities	
Audit Personnel	
Management of the Internal Audit Function	
Internal Audit Reports	
Follow-up of Audit Recommendations	
Relationship of Internal Audits to:	
a. Other Agency Audits	
b. GAO Audits	
Open Discussion	
Accounting Principles and Standards for Federal Agencies	
Purposes and Objectives of Federal Agency	
Accounting	
Standards for Internal Management Control	
Standards for Accounting Systems	
Accrual Basis of Accounting	
Fund Controls	
Account Structure	
Assets, Liabilities and Investment of the U.S. Government	
Financial Reporting	
Reporting Standards	
Review and Approval of Agency Accounting Systems	
Open Discussion	
6. Planning, Managing and Reporting for Audit Managers and Supervisors (3 days)	GS-13/16
Planning and Programming Audits and Reviews	
Audit Conference Techniques	
Oral Presentation of a Finding	
Management of Audits and Reviews	
Reporting on Audits and Reviews	
Contemporary Developments in Auditing	
Case Study Presentations	
7. Audit Management by Objectives (4 days)	GS-13/16
MBO as Modern Management	
Overview of MBO	
Management Philosophy	
The Auditor's Role	
Styles of Management	
Perspective on Objectives	
Broad Objectives	
Specific Objectives	
How to Set MBO Objectives	
Job Analysis for Auditors	
Planning Work Under MBO	
Special Concerns	
Principles and Processes	

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
Management of Time	
Mechanics of MBO Planning	
Controlling Quality of MBO	
Results and Continuity	
8. Expanding and Managing the Audit Function (3 days)	GS-13/16
The following specific subjects are covered during the course from the Federal, State and Local Government and public accounting viewpoints:	
Organization	
Centralization Versus Decentralization	
Independence	
Scope of Audit Authority	
Audit Standards	
Audit Planning	
Report Distribution	
Audit Follow-Up	
Inter-Governmental Relationships	
Personnel Utilization	
Federal, State, Local Government Auditors and Public Accountants	
Training and Career Development	
E. STATE AND LOCAL AUDITOR TRAINING	
1. Cost Principles Applicable to Grants and Contracts with State and Local Governments under Federal Management Circular 74-4 (2 days)	
Evolution of FMC 74-4	
Local-State-Federal Cooperation	
Local-State-Wide Cost Allocation Plans	
Departmental Indirect Cost Proposals	
Relationship between Local-State Plans and Departmental Proposals	
Continuity of Allocations	
Coordination between Federal Agencies	
Cognizant Assignment of Responsibilities	
Cost Assignment of Responsibilities	
Cost Principles of FMC 74-4	
Extensive Case Studies Illustrating Concepts	
2. Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments under Federal Management Circular 74-7 (2 days)	
Standard Forms for Application for Federal Assistance	
Retention and Custodial Requirements for Records	
Grant Closeout Procedures	
Program Income	
Matching Share	

APPENDIX II

continued

<i>Course and Content</i>	<i>Suggested Grade Level</i>
---------------------------	------------------------------

Standards for Grantee Financial Management Systems	
Grant Payment and Financial Reporting Requirements	
Monitoring and Reporting of Program Performance	
Budget Revision Procedures	
Property Management and Procurement Standards	

F. TAILOR-MADE COURSES

1. U.S. Marine Corps Advanced Auditor Training Course
The Interagency Auditor Training Center in cooperation with representatives of the U.S. Marine Corps Field Audit Service has developed a 2½-day advanced training session for Marine Corps auditors who have recently incorporated the GAO Standards into their new Audit Manual.
2. LEAA Basic Training Program for State Auditors
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Programs. This training program is designed to increase the auditors proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.
3. LEAA Advanced Training Program for State Auditors
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a one-week advanced course on Developing and Presenting LEAA Audit Findings for State Auditors who audit LEAA programs and who attended the two-week Basic Program. The advanced program covers the complete audit paperwork cycle from workpaper preparation through final report as pertains principally to the Efficiency, Economy and Program Results Audits of LEAA programs. Incorporated into the program are the GAO 1972 Standards for Audit plus supplements, and Financial Management Circular 73-2.
4. Seminar for Head State Auditors
The Interagency Auditor Training Center in cooperation with the Office of Inspector General, Law Enforcement Assistance Administration, has developed a 2 day seminar for heads of State Audit

APPENDIX II

continued

Suggested Course and Content Grade Level

Agencies. The purpose of the seminar is to further expand the Federal/State partnership as regards the Audit of LEAA programs by discussing:

- Audit Objectives relative to Federal, State and Local audit partnerships
- Ways to bring about the transition of audit responsibility to the State smoothly, uniformly and cooperatively
- The evaluation of suggestions and recommendations of the existing auditor training courses which are geared to assist the State auditors in assuming their responsibility for the performance of comprehensive audits of LEAA programs funded through block grants to the States



Messrs. Vincent, Leo and Nathan of the Center professional staff confer on a proposed classroom presentation.



Robert R. Ringwood



Auditor Training Committee
The Council of State Governments

P. O. Box 11910, Iron Works Pike, Lexington, Kentucky 40511
Telephone (606) 252-2291

ROBERT R. RINGWOOD, CHAIRMAN
STATE AUDITOR
131 W. WILSON STREET - SUITE 502
WAUQUONNE, WISCONSIN 53703

JOSEPH H. BURRIS
LEGISLATIVE AUDITOR
STATE CAPITOL
BATON ROUGE, LOUISIANA 70804

ROBERT V. GRAHAM
STATE AUDITOR
EXECUTIVE DEPARTMENT
STATE CAPITOL
OLYMPIA, WASHINGTON 98504

MARTIN IVES
DEPUTY CONTROLLER
DEPARTMENT OF AUDIT AND CONTROL
STATE OFFICE BUILDING
ALBANY, NEW YORK 12224

RAY A. C. JOHNSON
AUDITOR OF PUBLIC ACCOUNTS
ROOM 2303 STATE CAPITOL
LINCOLN, NEBRASKA 68509

ROBERT W. PETERSON
STATE AUDITOR
STATE CAPITOL
BISMARCK, NORTH DAKOTA 58501

JOHN P. PROCTOR
STATE AUDITOR
241 STATE CENTER BUILDING
1600 LINCOLN STREET
DENVER, COLORADO 80203

WILLIAM R. SNOGRASS
COMPTROLLER OF THE TREASURY
STATE CAPITOL
NASHVILLE, TENNESSEE 37210

Mr. Elwood A. Platt, Director
Interagency Auditor Training Center
Woodmont Building - Room 607
8120 Woodmont Avenue
Washington, D. C. 20014

Dear Mr. Platt:

I am gratified to have this opportunity to congratulate you and the Center on your continuing efforts to provide effective training and professional development opportunities for government auditors.

In recent years, professional audit staff members from a substantial number of States have benefitted from the Center's programs and, on behalf of my fellow state audit officials and myself, I would like to express our appreciation for your contributions to the practice and advancement of governmental auditing.

As Chairman of the Council of State Governments' State Auditor Training Program, I am also pleased to recognize the cooperative relationships we have enjoyed with the Center as we work towards our common objectives.

The Interagency Auditor Training Center has our best wishes in its continuing efforts.

Sincerely,

Robert R. Ringwood
Robert R. Ringwood
Wisconsin State Auditor

INTERAGENCY AUDITOR TRAINING CENTER

State, Possession, Territory, Commonwealth and Foreign Country Enrollments

July 1, 1975 to June 30, 1976

A. ENROLLMENTS BY STATE

<i>State</i>	<i>Enrollments</i>	<i>State</i>	<i>Enrollments</i>
California	96	Alaska	7
Missouri	48	Mississippi	7
Maryland	40	New Jersey	7
Illinois	36	North Dakota	7
Georgia	28	Louisiana	6
Florida	22	Washington	6
Pennsylvania	18	West Virginia	6
Tennessee	18	Kentucky	4
Texas	18	New York	4
Minnesota	17	Alabama	3
Arizona	16	Indiana	3
Connecticut	15	North Carolina	3
Utah	15	Wyoming	3
Virginia	15	Kansas	2
Ohio	14	New Hampshire	2
Colorado	11	New Mexico	2
Idaho	10	Oregon	2
Nebraska	10	Rhode Island	2
Nevada	10	South Dakota	2
Oklahoma	10	Arkansas	1
South Carolina	10	Hawaii	1
Wisconsin	10	Iowa	1
Michigan	9	Massachusetts	1
Delaware	8	Montana	1
		Vermont	1
Total Enrollments by State			<u>588</u>

B. ENROLLMENTS BY POSSESSION, TERRITORY, OR COMMONWEALTH

Puerto Rico	32
Virgin Islands	10
American Samoa	1
Guam	1

Total Enrollments by Possession, Territory, or Commonwealth 44

C. ENROLLMENTS BY FOREIGN COUNTRY

Canada	4
Grand Total	<u>636</u>



Donald C. Kull



**JOINT FINANCIAL MANAGEMENT
IMPROVEMENT PROGRAM**

666 ELEVENTH STREET, N.W.
SUITE 705
WASHINGTON, D.C. 20001
TELEPHONE (202) 376-5415

June 8, 1976

Mr. Elwood A. Platt, Director
Interagency Auditor Training Center
Woodmont Building Room 607
8120 Woodmont Avenue
Washington, D.C. 20014

Dear Andy:

The increasing complexity of government at all levels requires improved financial management. The Joint Financial Management Improvement Program has worked with many organizations which provide education and training in the various aspects of financial management and we are impressed with the fine work being done by the Interagency Auditor Training Center. I assure you of our continuing support and cooperation.

Sincerely yours,

A handwritten signature in cursive ink that reads "Don".

Donald C. Kull
Executive Director

INTERAGENCY AUDITOR TRAINING CENTER

Federal Agency Non-Sponsors Enrolling Students Fiscal Year 1976

1. ACTION	32. Engineering Division, Ohio River
2. American National Red Cross	33. Engineering Division, Portland
3. Appalachian Regional Commission	34. Engineering Division, Southwest
4. Central Intelligence Agency	35. Fitzsimmons Army Medical
5. Civil Aeronautics Board	36. Finance and Accounting Center
6. Civil Service Commission	37. Fort Baker, CA
7. Community Services Administration	38. Fort Belvoir, VA
Department of Agriculture	39. Fort Bliss, TX
8. Cooperative State Research	40. Fort Bragg, NC
9. Farmers Home Association	41. Fort Dix, NJ
10. Financial Operations Branch	42. Fort Eustis, VA
11. Food and Nutrition Service	43. Fort Harrison, IN
12. Forest Service	44. Fort Hood, TX
13. Rural Electrification Administration	45. Fort Huachuca, AZ
Department of the Air Force	46. Fort Meade, MD
14. Accounting Finance Center	47. Fort Monmouth, NJ
15. Air Force Audit Agency	48. Fort Ord, CA
16. Lowry Air Force Base, CA	49. Fort Riley, KS
17. Norton Air Force Base, CA	50. Fort Leonard Wood, MO
Department of the Army	51. Fort Worth, TX
18. Aberdeen Proving Grounds, MD	52. Frankfort Arsenal
19. Ames Research Center, CA	53. HQ USA Europe & 7th Army
20. Army Material Command	54. HQ 8th Logistical Command
21. Corps of Engineers, AR	55. Major Item Data Agency
22. Corps of Engineers, New England	56. Military Traffic Management Command
23. Engineering District, MS	57. New Cumberland Army Depot
24. Engineering District, Omaha	58. Pine Bluff Arsenal, AK
25. Engineering District, Chicago	59. Redstone Arsenal
26. Engineering Division, GA	60. Rocky Mt. Arsenal
27. Engineering Division, Jacksonville	61. Southern European Task Force
28. Engineering Division, Kansas City	62. Toole Army Depot
29. Engineering Division, Los Angeles	63. Walter Reed Army Medical Center
30. Engineering Division, New York	64. Watervliet Arsenal
31. Engineering Division, North Central	Department of Commerce
	65. Maritime Administration

APPENDIX IV

continued

- 66. National Oceanographic and Atmospheric Administration
Department of Defense
- 67. Army & Air Force Exchange Service
- 68. Defense Civil Preparedness Agency
- 69. Defense Contract Audit Agency
- 70. Defense Supply Agency
Department of Health, Education and Welfare
- 71. Audit Agency
- 72. Public Health Service
- 73. Social Security Administration
- 74. Department of Housing and Urban Development
Department of the Interior
- 75. Office of Audit and Investigation
- 76. Bureau of Indian Affairs
- 77. Office of the Comptroller, V.I.
- 78. Office of Energy Research and Development
Department of Justice
- 79. Federal Bureau of Investigation
- 80. Immigration & Naturalization Service
- 81. Office of Internal Audit
- 82. Office of Management and Finance
- 83. Law Enforcement Assistance Administration
Department of Labor
- 84. Employment & Training Division
- 85. Management Systems Division
Department of the Navy
- 86. Naval Audit Service
- 87. Naval Electronics Laboratory Center
- 88. Naval Finance Center
- 89. Naval Ordnance Station
- 90. Naval Research Laboratory
- 91. Naval Ships Parts Control Center
- 92. Naval Ships Research & Development Center
- 93. Naval Supply Center, Norfolk
- 94. Naval Supply Center, San Diego
- 95. Naval Supply Systems Command
- 96. Naval Surface Weapons Center
- 97. Naval Weapons Center
- 98. Naval Weapons Support
- 99. Norfolk Naval Shipyard
- 100. Pacific Missile Range Test Center, CA
- 101. Supervisor of Ship Building, CT
- 102. U.S. Department of Navy, Groton, CT
- 103. U.S. Marine Corps
- 104. Washington Navy Yard
Department of State
- 105. Agency of International Development
- 106. Office of Inspector General, Foreign Service
Department of Transportation
- 107. Federal Aviation Administration
- 108. Federal Highway Administration
- 109. Urban Mass Transportation Administration
Department of the Treasury
- 110. Bureau of Alcohol, Tobacco and Firearms
- 111. Bureau of Government Financial Operations
- 112. Bureau of Public Debt
- 113. Internal Revenue Service
District of Columbia Government
- 114. Department of Human Resources
- 115. District of Columbia Courts
- 116. Energy Research & Development Administration
- 117. Environmental Protection Agency
- 118. Federal Deposit Insurance Corporation

APPENDIX IV

continued

- 119. Federal Election Commission
- 120. Federal Energy Administration
- 121. Federal Home Loan Bank Board
- 122. Federal National Mortgage Administration
- Federal Reserve System
- 123. Federal Reserve Board
- 124. Federal Reserve Bank, Atlanta
- 125. Federal Reserve Bank, Boston
- 126. Federal Reserve Bank, Chicago
- 127. Federal Reserve Bank, Denver
- 128. Federal Reserve Bank, New York
- 129. Federal Reserve Bank, Philadelphia
- 130. Federal Reserve Bank, Richmond
- 131. Federal Reserve Bank, San Francisco
- 132. General Accounting Office
- 133. Government Printing Office
- 134. Government Services Administration
- 135. Library of Congress
- 136. National Aeronautics and Space Administration
- 137. National Foundation of Arts and Humanities
- 138. National Labor Relations Board
- 139. Nuclear Regulatory Commission
- 140. Selective Service System
- Small Business Administration
- 141. Denver Fiscal Office
- 142. Tennessee Valley Authority
- 143. U.S. Information Agency
- 144. Veterans Administration



Art Wilburn of the Defense Contract Audit Agency has been teaching his Statistical Sampling course at the Center since its inception.

Moses Michel of the Department of Commerce continues his excellent "Auditing Systems Supported by ADP Equipment I and II" at the Center.





John J. Lordan



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

June 8, 1976

Mr. Elwood A. Platt
Director, Interagency Auditor
Training Center
Room 607 Woodmont Building
8120 Woodmont Avenue
Washington, D.C. 20014

Dear Andy:

I would like to congratulate you on the continuing contribution to the improvement of financial management which is being made by the Interagency Auditor Training Center.

In the financial management field, auditing is one of several significant areas in which continuous training programs are needed.

Effective auditing can be of major assistance to management in determining whether public funds have been properly accounted for and if resources have been applied efficiently and economically.

We are particularly gratified at the Center's continuing training efforts in some of the activities for which we are directly responsible. These include Federal Management Circular 73-2 on audit policy, FMC 74-4 which sets forth principles for determining costs under grant programs, and FMC 74-4 which establishes uniform financial and other administrative requirements for grant programs. These circulars involve a vast number of officials at all levels of Government--Federal, State, and local.

You have my best wishes for continued success.

Sincerely,

A handwritten signature in cursive ink that appears to read "John J. Lordan".

John J. Lordan
Chief, Financial Management Branch
Budget Review Division

INTERAGENCY AUDITOR TRAINING CENTER

Guest Speakers and Instructors Fiscal Year 1976

Addison, Stuart, GAO Liaison Officer, Office of Inspector General, Department of Housing and Urban Development (8)
Anteroinen, Arvid C., Former Director of Audits, U.S. Postal Service (3)
Atkisson, Robert, Former Director of Governmental & Public Affairs, Institute of Internal Auditors (1)
Baurmash, Sidney S., Former Director, Office of Audits, Department of Commerce (8)
Birkhoz, Jack, Audit Manager, U.S. General Accounting Office, San Francisco Regional Office
Blankenship, Hurley, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration (5)
Bostain, James C., Scientific Linguist, Department of State (4)
Bromage, Mary C., Professor of Written Communication, Graduate School of Business Administration, University of Michigan (8)
Brozost, Thomas, Attorney Advisor, Office of General Counsel, Law Enforcement Assistance Administration
Bussey, David A., Program Manager, Office of Audit, Department of Agriculture (5)
Connelly, Donald, Deputy Comptroller, Law Enforcement Assistance Administration (5)
Denison, Charles F., Former Captain, U.S. Marine Corps
Devine, James T., Former Inspector General, Law Enforcement Assistance Administration (4)
Elmore, Oscar M., Field Manager, Office of Inspector General, Law Enforcement Assistance Administration, Denver (5)
Grosshans, Werner, Associate Director, Logistics and Communications Division, U.S. General Accounting Office (5)
Hammond, James H., Audit Consultant and Former Deputy Director, Procurement and Systems Acquisition Division, U.S. General Accounting Office
Handzo, Joseph J., Assistant Director, Office of Cost Determination, Department of Labor (6)
Hoth, William E., Audit Communications Consultant, Professor of Educational Leadership, Wayne State University, Detroit, Michigan
Howerton, Paul, Director, Multinational Management Systems
Hudson, Wayne, Director, Grants and Contracts Management Division, Office of the Comptroller, Law Enforcement Assistance Administration (2)
Hyatt, Howard, Director, Contract Audits Activities Division, Office of Inspector General, Law Enforcement Assistance Administration (5)
Kurutz, Dr. John, Management Educational Specialist, Postal Service Training and Development Institute, U.S. Postal Service (5)

() Years of participation

APPENDIX V continued

Lauer, Charles, Deputy General Counsel, Law Enforcement Assistance Administration (4)

Layout, Fred, Regional Manager, U.S. General Accounting Office, Boston (3)

Leo, Aldridge J., Assistant Director, Interagency Auditor Training Center

Lordan, John, Director, Office of Financial Management, General Services Administration (2)

Lynch, Michael C., Director, Financial Services Division, Office of Comptroller, Law Enforcement Assistance Administration (5)

Major, Francis J., Former Deputy Assistant Inspector General, Department of Agriculture (2)

McIntyre, Douglas, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration, Atlanta (3)

Messenger, George H., Assistant Director for Audits, Nuclear Regulatory Commission (5)

Michel, Moses, Asst. Director, Office of Audit, Department of Commerce (7)

Nathan, Michael J., Assistant Director, Interagency Auditor Training Center

Pitts, William, Coordinator of Management Information System Unit, National Urban League

Platt, Elwood A., Director, Interagency Auditor Training Center (8)

Price, Murray N., Budget Consultant and Former Assistant to the Comptroller, National Science Foundation (4)

Raab, Charles, Field Manager, Office of Inspector General, Law Enforcement Assistance Administration, Sacramento, CA

Rine, E. William, Acting Assistant Administrator, Law Enforcement Assistance Administration (5)

Ryan, Robert, Assistant Director, Financial Management & General Studies Division, U.S. General Accounting Office

Schornagel, Henry J., Director, Policy, Training and Coordination, Office of Inspector General, Law Enforcement Assistance Administration (5)

Schultz, Charles, Consultant

Skinner, Richard L., Supervisory Auditor, Policy, Training and Coordination, Office of Inspector General, Law Enforcement Assistance Administration (3)

Stearns, Richard A., Chief, Employee Development Division, Department of Commerce (8)

Stevenson, Schuyler, Chief, Systems Development Computer Division, National Oceanographic and Atmospheric Administration

Stockard, James G., Management Consultant and Former Chief, Craft Training Field Center, U.S. Postal Service (2)

Uhlig, Carl, Manager, East Coast Center, Postal Service Training and Development Institute (6)

Vincent, James G., Asst. Director, Interagency Auditor Training Center (2)

Wertz, Richard, Executive Director, Governor's Commission on Law Enforcement and Administration of Justice (4)

Wilburn, Arthur J., Special Assistant for Analysis, Defense Contract Audit Agency (8)

Williams, Larry, Supervisory Auditor, Investigations and Special Projects Division, Office of Inspector General, Law Enforcement Assistance Administration (5)

Wolff, George J., Chief, Coordination and Compliance Branch, Division of Financial Management Standards and Procedures, DHEW (6)

() Years of participation

PRINCIPAL OFFICIALS OF THE
INTERAGENCY AUDITOR
TRAINING CENTER

Administrative Direction



Joseph E. Kasputys
Assistant Secretary for
Administration,
Department of Commerce



Guy W. Chamberlain, Jr.
Deputy Assistant Secretary
for Administration,
Department of Commerce



Elwood A. Platt
Director Interagency Auditor
Training Center

INTERAGENCY AUDITOR TRAINING CENTER

Sponsoring Agencies and Representatives

A. EXECUTIVE AGENCIES AND REPRESENTATIVES

Department of Commerce	
Office of Audit	John R. Szpanka, Deputy Director
Department of Justice	
Office of Inspector General	Henry J. Schornagel, Director
Law Enforcement Assistance Administration	Policy, Training, & Coordination Division
Department of Labor	
Directorate of Audit and Investigation	George B. Holmes, Training Officer
Office of Field Operations	
Department of the Treasury,	
Bureau of Engraving and Printing	Johnnie L. Locklear, Head Careers Branch
Office of Industrial Relations	
Community Services Administration	Joseph E. Kratz, Chief
External Audit Division	

B. INDEPENDENT AGENCIES AND REPRESENTATIVES

District of Columbia Government	
Office of Municipal Audit and Inspection	Daniel R. Dambrauskas, Associate Director
National Science Foundation	
Office of Audit	James L. Stennett, Senior Audit Manager
Small Business Administration	
Internal Audit Division	Alvin B. Fried, Director
United States Postal Service	
Contracts and Special Projects Branch	John E. Brenenstuhl, Branch Manager

CENTER STAFF



Kathleen Gillespie



Wanda Haag, Registrar



Lynn Tarquinio



Deborah Fox

CLASSROOM SCENES



Listening attentively are various Head State Auditors attending a recent training session at the Center under the auspices of the Law Enforcement Assistance Administration.



A luncheon technical meeting held for the same group at the local Bish Thompson's Restaurant.



PENN STATE UNIVERSITY LIBRARIES



A000070964264